



GEORGIA DEPARTMENT OF REVENUE

Suite 15116, 1800 Century Blvd, Atlanta, GA 30345-3205

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Contact: Department of Revenue (404) 417-2106

Email: jud.seymour@dor.ga.gov

Sales and Use Tax on Online Purchases

ATLANTA - The Georgia Department of Revenue reminds residents who plan to take advantage of cyber shopping this holiday season to make sure Georgia sales tax was charged on each online purchase. Online retailers often do not charge sales tax at the time of sale, and some even falsely advertise that you can shop online "tax free." However, when Georgia sales tax is not charged by the online retailer, it becomes the purchaser's responsibility to remit use tax on the purchase. Georgia residents who make online purchases without paying sales tax can remit use tax using the form online at the Department of Revenue's [website](#).

Use tax applies when the seller does not charge sales tax on a taxable item. Use tax has existed in Georgia since 1951, and it applies to online purchases just as it has always applied to mail order or phone purchases from out-of-state sellers.

"Use tax helps even the playing field for Georgia businesses that are required to charge sales on their purchases to Georgia residents," says Revenue Commissioner, Doug MacGinnitie, "Without use tax, out-of-state sellers would be able to offer lower prices than in-state business that employ our citizens."

Like sales tax revenue, use tax revenue becomes general revenue of the State of Georgia.